



Trustees' Financial Summary

FY2015-16

Submit ID: 0137-99096275

08 Chouteau County

0137 Big Sandy Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Phone #: () -

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendant

Mary Lou Tweet

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
016	Title I, Part A, Improving Basic Programs	FEDERAL	0801373116	84.010A
017	Title I, Part A, Improving Basic Programs	FEDERAL	0801373115	84.010A
018	Gifted and Talented	STATE		State
019	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A094194	84.358A
129	Warrick School Closing	LOCAL		
132	Closing Big Sandy Elem District	LOCAL		
140	School Safety Transfer	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,155.71	35,615.83	144,913.61	7,408.78
02	Taxes Receivable - Real and Personal (120-149)	7,402.32	1,940.45	796.79	
03	Taxes Receivable - Protested (150-159)	5,202.60	1,401.41	22.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	101,760.63	38,957.69	145,733.07	7,408.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	89,155.71	35,615.83	144,913.61	7,408.78
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	89,155.71	35,615.83	144,913.61	7,408.78
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,604.92	3,341.86	819.46	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	101,760.63	38,957.69	145,733.07	7,408.78

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	728.72	44,856.62	(8,178.30)	
02	Taxes Receivable - Real and Personal (120-149)	280.09			
03	Taxes Receivable - Protested (150-159)	8.45			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			13,273.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,017.26	44,856.62	5,094.70	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	728.72	44,856.62	5,094.70	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	728.72	44,856.62	5,094.70	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	288.54			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,017.26	44,856.62	5,094.70	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,649.37	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,649.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			8,649.37	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			8,649.37	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE			8,649.37	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,906.10	40,782.24		
02	Taxes Receivable - Real and Personal (120-149)	286.55			
03	Taxes Receivable - Protested (150-159)	164.91			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,357.56	40,782.24		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	11,906.10	40,782.24		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	11,906.10	40,782.24		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	451.46			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,357.56	40,782.24		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	233.34	6,667.54		
02	Taxes Receivable - Real and Personal (120-149)		28.70		
03	Taxes Receivable - Protested (150-159)		279.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	233.34	6,975.80		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	233.34	6,667.54		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	233.34	6,667.54		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		308.26		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	233.34	6,975.80		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52,276.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		52,276.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		52,276.41		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		52,276.41		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		52,276.41		

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,390.91			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,390.91			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	1,390.91			
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,390.91			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,390.91			



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	380,208.95	374,417.80
1113	District Levy - Heavy Motor Vehicles	282.17	104.74
1190	Penalties and Interest on Taxes	730.94	707.18
1510	Interest Earnings	115.94	126.43
3110	Direct State Aid	379,767.53	396,038.78
3111	Quality Educator	38,152.76	40,624.65
3112	At Risk Student	5,192.25	5,097.36
3113	Indian Education For All	2,692.80	2,714.40
3114	American Indian Achievement Gap	1,600.00	2,665.00
3115	State Spec Ed Allowable Cost Pymt to Districts	36,757.93	25,928.79
3116	Data For Achievement	1,980.00	2,600.00
3118	Natural Resource Development	2,706.29	4,446.17
3120	State Guaranteed Tax Base Aid	10,436.89	27,102.87
3444	State School Block Grant	110,286.29	110,286.29
3445	State Combined Fund School Block Grant	9,023.53	9,023.53
3446	SB96 Block Grant Reimbursement	6,798.44	0.00
3447	SB96 Combined Block Grant Reimbursement	1,507.49	0.00
6100	Material Prior Period Revenue Adjustments	0.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		988,240.53	1,001,883.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	413,736.79	467,163.12
			2XX Personal Services - Employee Benefits	93,484.21	127,118.05
			3XX Purchased Professional and Technical Services	0.00	2,000.00
			4XX Purchased Property Services	968.72	1,198.89
			5XX Other Purchased Services	1,760.01	2,507.97
			6XX Supplies and Materials	14,578.35	16,381.42
			810 Dues and Fees	467.20	7,832.67
		21XX	Support Services - Students		
			6XX Supplies and Materials	0.00	1,412.88
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials	2,861.30	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	19,126.69	20,020.00
			2XX Personal Services - Employee Benefits	4,031.79	4,617.68

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	15.49	0.00
			5XX Other Purchased Services	4,857.71	3,513.86
			6XX Supplies and Materials	5,406.45	4,828.58
			810 Dues and Fees	11,496.15	8,044.64
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	36,927.47	39,733.79
			2XX Personal Services - Employee Benefits	8,531.31	6,574.06
			5XX Other Purchased Services	21.27	0.00
			6XX Supplies and Materials	728.21	964.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	12,466.63	13,933.37
			2XX Personal Services - Employee Benefits	2,977.83	4,179.33
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	57,169.14	51,931.74
			2XX Personal Services - Employee Benefits	13,773.17	10,384.03
			4XX Purchased Property Services	56,399.39	41,712.11
			5XX Other Purchased Services	5,742.25	224.50
			6XX Supplies and Materials	14,907.43	7,477.04
			7XX Property and Equipment Acquisition	9,370.00	0.00
			810 Dues and Fees	0.00	1,035.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	53,589.98	25,740.78
			2XX Personal Services - Employee Benefits	8,750.15	4,747.55
			5XX Other Purchased Services	446.51	817.67
			6XX Supplies and Materials	491.20	1,429.17
			810 Dues and Fees	0.00	87.81
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,210.67	2,162.16
	316 Data For Achievement				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	522.00
			6XX Supplies and Materials	1,980.00	1,836.30
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,543.04	8,065.16
			2XX Personal Services - Employee Benefits	32.37	86.11
			5XX Other Purchased Services	2,566.62	3,757.69
			6XX Supplies and Materials	0.00	445.75
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,675.16	9,900.08



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	110.07	190.02
			5XX Other Purchased Services	2,432.62	1,534.98
			6XX Supplies and Materials	1,825.84	2,882.44
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	25,825.73	32,419.21
			2XX Personal Services - Employee Benefits	9,280.45	6,275.40
			4XX Purchased Property Services	0.00	4.50
			6XX Supplies and Materials	64,506.64	49,514.92
132	Closing Big Sandy Elem District				
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	89,155.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				979,072.01	1,086,364.99

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					84,481.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,001,883.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,086,364.99 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	118,362.79	99,458.24
	1113 District Levy - Heavy Motor Vehicles	88.16	27.72
	1190 Penalties and Interest on Taxes	220.26	201.45
	1510 Interest Earnings	75.41	79.20
	2220 County On-Schedule Trans Reimb	44,325.00	37,115.59
	3210 State On-Schedule Trans Reimb	40,616.41	37,485.80
	3444 State School Block Grant	9,897.62	9,897.62
	3446 SB96 Block Grant Reimbursement	2,028.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>215,614.23</u>	<u>184,265.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	45,565.61	50,293.44
			2XX Personal Services - Employee Benefits	8,550.78	9,089.69
			4XX Purchased Property Services	14,503.12	18,975.49
			5XX Other Purchased Services	67,714.23	60,109.13
			6XX Supplies and Materials	12,722.34	8,314.98
			7XX Property and Equipment Acquisition	6,630.00	0.00
			810 Dues and Fees	132.84	35.95
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	55,000.00	30,000.00
132	Closing Big Sandy Elem District				
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	35,615.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>210,818.92</u>	<u>212,434.51</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					28,168.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					184,265.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					212,434.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	45,677.28	42,490.82	
	1113 District Levy - Heavy Motor Vehicles	34.55	11.87	
	1190 Penalties and Interest on Taxes	86.25	82.95	
	1510 Interest Earnings	221.64	376.16	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,019.72	42,961.80	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		27XX	Student Transportation Services				
			7XX	Property and Equipment Acquisition	33,500.00	51,375.00	
132	Closing Big Sandy Elem District						
	999	Undistributed					
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	0.00	144,913.61	
140	School Safety Transfer						
	998	School Safety Transfers to Building Reserve Fund					
		61XX	Operating Transfers to Other Funds				
			911	School Safety Transfer to Building Reserve Fund	25,000.00	10,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					58,500.00	206,288.61	

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				163,326.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				42,961.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				206,288.61 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.03	5.49
	1611 National School Lunch Program	33,722.38	31,574.22
	3220 State Food Services Match	363.96	0.00
	4550 Federal Child Nutrition	59,187.39	47,159.49
	4552 Fresh Fruit And Vegetable	4,147.40	4,527.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>97,424.16</u>	<u>83,266.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	41,939.06	44,852.69
			2XX Personal Services - Employee Benefits	2,775.78	3,619.48
			4XX Purchased Property Services	196.00	2,169.68
			5XX Other Purchased Services	5,068.96	4,805.87
			6XX Supplies and Materials	38,913.45	30,977.36
			810 Dues and Fees	776.30	497.50
132	Closing Big Sandy Elem District				
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	7,408.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,669.55</u>	<u>94,331.36</u>

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	11,064.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,266.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,331.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,788.90	15,575.30
	1113 District Levy - Heavy Motor Vehicles	3.39	4.42
	1190 Penalties and Interest on Taxes	19.76	21.03
	1510 Interest Earnings	6.06	0.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,818.11	15,601.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	11,952.70	14,270.08
			2XX	Personal Services - Employee Benefits	53.35	71.02
			6XX	Supplies and Materials	0.00	1,884.39
132	Closing Big Sandy Elem District					
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	0.00	728.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,006.05	16,954.21

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						1,353.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,601.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,954.21 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.02	32.01
	2240 County Retirement Distribution	142,418.57	137,988.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>142,421.59</u>	<u>138,020.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	67,611.57	75,904.60
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	1,101.26	256.93
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	3,142.53	3,297.78
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	5,416.73	6,299.35
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	1,962.33	2,199.50
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	8,449.24	7,823.43
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	4,571.91	5,997.60
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	10,265.27	5,685.30
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	2,805.00	2,800.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,049.77	1,211.74
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	707.87	1,437.68
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	7,114.69	8,477.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
132	Closing Big Sandy Elem District					
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives		0.00	44,856.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					114,198.17	166,248.11

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					28,228.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					138,020.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,248.11	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
016	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	64,201.00
018	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	2,859.00
019	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	7,500.00
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,277.12
129	Warrick School Closing	
	1900 Other Revenue from Local Sources	27.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		90,864.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
016	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		48,077.53
			2XX Personal Services - Employee Benefits		8,363.61
			3XX Purchased Professional and Technical Services		4,855.00
			6XX Supplies and Materials		2,911.17
			016 Subtotal		64,207.31
018	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			5XX Other Purchased Services		616.88
			6XX Supplies and Materials		2,241.32
			018 Subtotal		2,858.20
019	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		3,695.87
			019 Subtotal		3,695.87
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		372.00
			5XX Other Purchased Services		125.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		15,780.07
			127 Subtotal		16,277.12
132	Closing Big Sandy Elem District				
	999 Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives		5,094.70
			132 Subtotal		5,094.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					92,133.20

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,268.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,864.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,133.20 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
016 Title I, Part A, Improving Basic Programs	64,201.00	64,207.31	-6.31
018 Gifted and Talented	2,859.00	2,858.20	0.80
019 Pre-Employment Trans Svs(Voc. Rehab)	7,500.00	3,695.87	3,804.13
127 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,277.12	16,277.12	0.00
129 Warrick School Closing	27.58	0.00	27.58
132 Closing Big Sandy Elem District	0.00	5,094.70	-5,094.70
Total	90,864.70	92,133.20	-1,268.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1.94	13.44	
	1910 Rentals	3,177.90	22,877.80	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,179.84	22,891.24	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,524.00	13,783.73
			6XX Supplies and Materials	0.00	913.98
			8XX Other Expenditures	0.00	1,200.00
132	Closing Big Sandy Elem District				
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	8,649.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,524.00	24,547.08

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						1,655.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,891.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,547.08 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,758.84	14,572.39
	1113 District Levy - Heavy Motor Vehicles	10.95	4.08
	1190 Penalties and Interest on Taxes	28.47	27.49
	1510 Interest Earnings	5.40	12.93
	3281 State Technology Aid	911.58	901.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,715.24</u>	<u>15,518.56</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	302.50	515.43
			5XX Other Purchased Services	0.00	218.80
			6XX Supplies and Materials	8,854.67	1,191.59
			810 Dues and Fees	0.00	250.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	7,020.00	1,620.00
			2XX Personal Services - Employee Benefits	3,211.40	567.03
132	Closing Big Sandy Elem District				
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	11,906.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,388.57</u>	<u>16,268.95</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	750.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,518.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,268.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	71.39	100.28	
	1900 Other Revenue from Local Sources	1,087.95	14.97	
	3460 Montana Oil and Gas Tax	1,297.63	4,815.94	
	5700 Resources Transferred from Other School Districts or Cooperatives	25.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,481.97	4,931.19	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		25.00	0.00
		6XX Supplies and Materials		0.00	7,136.06
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	4,178.75
		7XX Property and Equipment Acquisition		9,045.86	0.00
132	Closing Big Sandy Elem District				
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		0.00	40,782.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,070.86	52,097.05

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					47,165.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,931.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,097.05 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object		2015 Value	2016 Value
132	Closing Big Sandy Elem District					
	999 Undistributed					
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		0.00	233.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>	<u>233.34</u>

Schedule Of Changes Worksheet					Fund Code 60	
Beginning Fund Balance					233.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					233.34	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	413.48	0.00	
	1190 Penalties and Interest on Taxes	2.29	0.00	
	1510 Interest Earnings	29.17	22.13	
140	School Safety Transfer			
	5301 School Safety and Security Transfer	25,000.00	10,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,444.94</u>	<u>10,022.13</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
132	Closing Big Sandy Elem District				
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	6,667.54
140	School Safety Transfer				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	28,047.00	0.00
			6XX Supplies and Materials	10,774.49	22,626.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,821.49	29,294.40

Schedule Of Changes Worksheet				Fund Code 61
Beginning Fund Balance				19,272.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,022.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				29,294.40 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	75.64
	5300 Operating Transfers from Other Funds	55,000.00	30,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	25,000.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,000.00	45,075.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		31,150.17	25,080.51
	23XX Support Services - General Administration				
		8XX Other Expenditures		1,902.50	0.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		426.31	0.00
		7XX Property and Equipment Acquisition		0.00	14,240.00
132	Closing Big Sandy Elem District				
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		0.00	52,276.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,478.98	91,596.92

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					46,521.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,075.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,596.92 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	44,259.94	15,169.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	435,935.67	470,446.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,948.29	24,835.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,263.70	30,160.08
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,656.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,656.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,552.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,304.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,122.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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0137 Big Sandy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	25,740.78	14,270.08	0.00	0.00	0.00
280	1XXX	2XX	4,747.55	71.02	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	817.67	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,429.17	1,884.39	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,162.16	0.00	0.00	0.00	0.00
Totals			34,897.33	16,225.49	0.00	0.00	0.00

51,122.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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0137 Big Sandy Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	33,235.50	0.00	0.00	0.00	33,235.50
Buildings	1,830,944.00	0.00	0.00	0.00	1,830,944.00
Machinery and Equipment	383,602.00	0.00	145,005.00	80,000.00	448,607.00
Totals at Historical Cost	2,247,781.50	0.00	145,005.00	80,000.00	2,312,786.50
Depreciation					
Improvement Accum	1,763,797.46	0.00	2,939.73	0.00	1,766,737.19
Machinery and Equipment Accum	270,517.69	0.00	30,764.00	38,438.00	262,843.69
Total Accumulated Depreciation	2,034,315.15	0.00	33,703.73	38,438.00	2,029,580.88
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	213,466.35	0.00	111,301.27	41,562.00	283,205.62

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	39,045.08	5,453.36	8,932.28	0.00	35,566.16	0.00	35,566.16
Other Post Employment Benefits	61,151.00	0.00	0.00	0.00	61,151.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	100,196.08	5,453.36	8,932.28	0.00	96,717.16	0.00	35,566.16

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	159,446.00	27,496.51	0.00	186,942.51
Net Pension - TRS	672,648.00	0.00	46,271.00	626,377.00